This document provides the instructions for FCC Report 43-01, the ARMIS Annual Summary Report, which was adopted by the Commission in CC Docket No. 86-182. The instructions consist of the following five sections:

1. <u>Reporting Procedures</u> - details on the specific procedures to be followed when submitting this report to the Commission.

2. Report Definition

- a. <u>Summary</u> description of the form and its reporting burden.
- b. Form illustration of the rows and columns to be reported.
- c. <u>Row Instructions</u> instructions for completing the rows to be reported.
- d. <u>Column Descriptions</u> description of the columns to be reported.
- e. <u>Certification</u> illustration of the certification page.
- 3. <u>Automated Report Specifications</u> detailed automated data processing (ADP) specifications for the automated report to be filed.
- 4. Paper Report Specifications specifications for the paper report to be filed.
- 5. COSA Code Table list of four letter COSA codes (CO = Company, SA = Study Area).

A. Introduction

This document contains details on the specific procedures to be followed when submitting FCC Report 43-01, the ARMIS Annual Summary Report, to the Commission.

B. General Information

- 1. FCC Report 43-01 was adopted by the Commission in the <u>ARMIS Order</u>, *Automated Reporting Requirements for Certain Class A and Tier 1 Telephone Companies (Parts 31, 43, 67, and 69 of the FCC's Rules)*, CC Docket No. 86-182, 2 FCC Rcd 5770 (1987). The report is prescribed for each incumbent local exchange carrier (ILEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. See Order titled, *Reform of Filing Requirements and Carrier Classifications; Anchorage Telephone Utility, Petition for Withdrawal of Cost Allocation Manual*, CC Docket No. 96-193, FCC 97-145 (adopted April 22, 1997) and Public Notice titled *Annual Adjustment of Revenue Threshold*, DA 00-971 (dated May 3, 2000).
- 2. This report has been revised in accordance with the order titled, Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase I, CC Docket No. 99-253, FCC 00-78 (adopted March 2, 2000). Starting with the 1999 reporting year, the Commission granted the option of reduced reporting requirements for mid-size ILECs. Mid-size ILECs electing to report at this reduced level would file Part 32 Accounts at the Class B account level. (See the 1998 Biennial Review Orders, FCC 99-106 and FCC-107.) In addition, this report has been revised in accordance with the order titled, 2000 Biennial Regulatory Review - Comprehensive Review of the Accounting Requirements and ARMIS Reporting Requirements for Incumbent Local Exchange Carriers: Phase 2, CC Docket No. 00-199, Amendments to the Uniform System of Accounts for Interconnection, CC Docket No. 97-212, Jurisdictional Separation Reform and Referral to the Federal-State Joint Board, CC Docket No. 80-286, and Local Competition and Broadband Reporting, CC Docket No. 99-301, FCC 01-305 (adopted October 11, 2001). Starting with the 2001 reporting year, the elements within this report have been adjusted according to the changes to the FCC Report 43-04, the Access Report.
- 3. Affected carriers shall file by April 1 for the previous calendar year.
- 4. The report shall be filed on a study area (jurisdiction) basis.
- 5. Carriers seeking proprietary treatment for some data must provide two versions of each paper and automated report. The <u>Confidential Version</u> must contain all the required information (Confidential Treatment Tables/Data Records are provided to identify confidential data). The <u>Public Version</u> should not include data for which the carrier is

- seeking proprietary treatment. The carrier should **prominently** label the paper report and the diskette containing information subject to a claim of confidentiality to prevent inadvertent disclosure.
- 6. Carriers not seeking proprietary treatment for any data should provide only one version of each paper report and diskette, and the paper report and diskette should be labeled the Unrestricted Version.
- 7. The Confidential Treatment Table/Data Records are to be included in all reports but are not a substitute for applying for confidential treatment with this Commission following established Commission procedures.
- 8. Each report and diskette must be clearly labeled to include the report number, company, study area, period, COSA code, version and submission number. The report number is 43-01, which identifies the filing as the ARMIS Annual Summary Report. The period identifies the year covered by the data. See the attached COSA Code Table (CO = Company, SA = Study Area) for a list of companies and their respective COSAs. The version refers to whether the filing is the Confidential, Public or Unrestricted Version. The submission number is defined as follows: submission 0 is for test data purposes only; submission 1 is the first submission of a year's data. If there is a change in the data in either the automated or the paper report, the carrier must resubmit both. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. The automated report and paper report submission numbers must be the same. When correcting format errors, a new submission number is not required; however, the data entry date must be changed to reflect the date of the format change.
- 9. All correspondence and pleadings shall identify the proceeding as CC Docket 86-182.
- 10. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission. Once the carrier corrects its data so that the edit check program identifies no errors, the carrier should submit the ARMIS report along with a copy of the edit check printout to the Commission verifying that the program did not identify any errors.

C. Data Items That Are "Not Available" or Are "Withheld"

1. The term "Not Available" is used below to refer only to those items which the Commission has ruled are not applicable to a particular row/column or are not required for a particular filing entity. The Confidential Version must contain values for all of the data items except those items which are "Not Available." If, in addition to the required study area reports, a carrier submits a report which combines data for more than one study area, and this report includes a field such as a sum, a ratio, or a percentage that cannot be computed completely and accurately because it relies on another item which

the Commission has ruled is a "Not Available" item, then that field is also considered to be "Not Available."

- 2. The term "Withheld" is used below to refer only to those items for which the carrier has applied for confidential treatment with the Commission and is only applicable to the Public Version. If a field such as a sum, a ratio or a percentage relies on an item or items which have been withheld and that field is not also withheld, then it must include the withheld amount. For example, a carrier could withhold the individual values for two of three numbers, which are totaled. If the carrier does not also apply for confidential treatment for the total, then that total must be the sum of all three numbers, not just the one, which was not withheld. The Public Version must contain values for all of the data items except those items which are "Not Available" or those items which have been "Withheld."
- 3. See the Automated Report Specifications and the Paper Report Specifications for data entry conventions for these items.

D. Where to File

- 1. Carriers submitting FCC Report 43-01 should consult the schedule below which details the number of copies required and the location to which those copies should be delivered.
- 2. Carriers are reminded that they must serve a copy of either the Unrestricted Version or the Public Version of both the paper report and the automated report (diskette) on the FCC's contractor for public records duplication.

NUMBER OF COPIES FOR CARRIERS SEEKING PROPRIETARY TREATMENT								
Address	Trans- mittal Letter	Edit Check Report	Confi- dential Paper Report	Confidential Automated Report (Diskette)	Public Paper Report	Public Auto- mated Report (Disk- ette)		
Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554	1	_	_		_	_		
Federal Communications Commission Reference Information Center (RIC) 445 Twelfth Street, S.W.; CY-A257 Washington, D.C. 20554	1				1	1		
FCC Wireline Competition Bureau Industry Analysis and Technology Division Attention: ARMIS 445 Twelfth Street, S.W.; 6-A220 Washington, D.C. 20554	1	1	1	1	1	1		
Qualex International Portals II, 445 Twelfth Street, SW Room CY-B402 Washington, D.C. 20554	1	_		_	1	1		

NUMBER OF COPIES FOR CARRIERS NOT SEEKING PROPRIETARY TREATMENT									
Address	Transmittal Letter	Edit Check Report	Unrestricted Paper Report	Unrestricted Automated Report (Diskette)					
Federal Communications Commission Office of the Secretary 445 Twelfth Street, S.W.; TW-A325 Washington, D.C. 20554	1								
Federal Communications Commission Reference Information Center (RIC) 445 Twelfth Street, S.W.; CY-A257 Washington, D.C. 20554	1		1	1					
FCC Wireline Competition Bureau Industry Analysis and Technology Division Attention: ARMIS 445 Twelfth Street, S.W.; 6-A220 Washington, D.C. 20554	1	1	1	1					
Qualex International Portals II, 445 Twelfth Street, SW Room CY-B402 Washington, D.C. 20554	1		1	1					

E. Footnotes

- 1. If any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, the carrier must include detailed footnote text to explain the specific circumstances.
- 2. If the reporting carrier does not follow the procedures described in the row and column instructions of the attached Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission.

EXAMPLES:

Do <u>not</u> say, "Data are compiled using a more inclusive process than in previous filing."

Do say, "Data are compiled using a process that includes xxx, which was not included in previous filings. The impact of including xxx in this row inflates this number by x% over the previous reporting period."

Do not say, "This value was not calculated pursuant to the instructions."

Do, say "This value was calculated using the xxx method rather than the method described in the instructions because..."

Do not say, "Corrected Data."

Do say, "\$xxxx is changed to \$xxxx because ...".

Do not say, "Waiver" or Waiver Granted."

Do say, "Waiver of Part xx.xxx was granted in CC Docket No. xx-xxx, X FCC, xxxx (1992) to allow Any Company tobecause...."

- 3. Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a resubmission nullifies an existing footnote, remove the footnote.
- 4. The footnote text must be included in the Footnote Text Records and the Footnote Table as specified in the Automated Report Specifications and the Paper Report Specifications.

F. Errata

- 1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-01. See Section B of the Reporting Procedures for use of submission numbers when an erratum occurs.
- 2. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. If the data items being corrected impact other data items in the report, then those items must also be corrected and referenced. Erratum references should reflect only those items corrected in the new submission. References from prior submissions must not be included in the new submission.
- 3. These references must be included in the Erratum Record(s). In addition, carriers must include in the transmittal letter, a brief statement indicating the reason for the errata.

G. Certification

1. Carriers must certify the accuracy of the data submitted in FCC Report 43-01 by including a certification statement, signed by a corporate officer, as the last page of the paper report.

2. The text of the certification statement is included in the attached Report Definition.

H. Waivers

- 1. If a carrier determines that it will be unable to provide data required by FCC Report 43-01, it must file an application for waiver with the Commission following established Commission procedures. All such requests from a carrier should be included in a single application. The application must demonstrate good cause for reporting a different or lower level of detail and indicate how these deficiencies will be corrected.
- 2. Carriers should not act upon requests for waiver until waivers are granted. It is important that carriers be aware that waivers are not in effect until they are granted, in writing, by the Commission or under delegated authority.
- 3. Omission of individual data items or entries, without request for waiver, is unacceptable. One reason that compliance with the full requirements is so important is that omission of any single data entry by any carrier will jeopardize the accuracy of aggregate industry information.

I. Extension of Filing Time

1. Requests for extensions of filing time must be made in a timely manner. Requests received less than 72 hours prior to a filing date are prima facie unreasonable.

J. Public Information

- 1. The Public or Unrestricted Versions of the paper reports filed as Report 43-01 may be examined by the public at the FCC Reference Information Center (RIC), 445 Twelfth Street, S.W., Washington, D.C. Parties should contact the RIC at (202) 418-0270.
- 2. Copies of the Public or Unrestricted Versions of the paper or automated reports filed as FCC Report 43-01 may be obtained from the FCC's contractor for public records duplication, Qualex International. Parties should contact Qualex International at (202) 863-2893, facsimile (202) 863-2898, or via e-mail qualexint@aol.com.
- 3. Copies of the detailed reporting procedures for this report may be obtained over the Internet, from the Commission's web site, at http://www.fcc.gov/wcb/armis/.

For further information regarding these procedures, contact:

Barbara Van Hagen FCC Wireline Competition Bureau Industry Analysis and Technology Division (202) 418-0840

Approved by OMB 3060-0512 Edition Date: 12/2001

SUMMARY

Estimated Average Burden Hours Per Response: 97 hours

This document provides the Report Definition for FCC Report 43-01, the ARMIS Annual Summary Report, and lists revenue, revenue requirement, and demand data, which must be provided annually by study area. It contains the following:

	<u>Pages</u>
Table I – Cost and Revenue Table (Class A Account Level Reporting)	3 – 6
Table I – Cost and Revenue Table (Class B Account Level Reporting)	7 – 10
Table II – Demand Analysis Table	11
Table I – Row Instructions and Column Descriptions	12 – 21
Table II – Row Instructions and Column Descriptions	22-23
Certification	2/

All monetary figures must be rounded to the nearest thousand dollars. All rates of return and percentage amounts must be entered in percent and must be rounded to 2 decimal places. All minutes of use figures must be rounded to the nearest thousand; all access line figures must be provided to the nearest whole number.

Items which need not be reported because they do not apply are designated by N/A. DO NOT override N/As. If a reporting carrier should wish to apply data to a field containing a N/A, the carrier should enter the amount(s) and an explanation as a footnote to the field. The amount(s) must not be entered in a N/A'd field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

When an errata occurs, carriers must include in the transmittal letter a brief statement indicating the reason for the errata. Other explanatory notes must be included in the footnote section of the filing.

NOTICE: The ARMIS Annual Summary Report collects highly aggregated financial data reflecting the results of accounting, rate base, and cost allocation requirements prescribed in Parts 32, 64, 65, 36 and 69. This report also includes a demand analysis table containing interstate access demand data. The ARMIS Annual Summary Report specifies information requirements in a consistent format and is essential for the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Your response is mandatory.

Public reporting burden for this collection of information is estimated to average 97 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden, to the Federal Communications Commission, Office of Managing Director, Washington, DC 20554.

An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid control number.

Period: From: mmmyyyy To: mmmyyyy

COSA: XXXX

xxxx Version Submission XXX

Table I Page 1 of 4

TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING

ROW				(Dollars in t	nousands)				
Rovenues									
Revenues									
Nework Access Services	ROW				,		•		
Basic Local Services		(a)	(b)	(c)	(d)	(e)	(†)	(g)	(h)
Basic Local Services									
1020 Network Access Services N/A		Revenues							
1030	1010	Basic Local Services		N/A					
1040 Miscellaneous	1020	Network Access Services		N/A					
1045 Nonregulated	1030	Toll Network Services		N/A					
1050 Settlements	1040	Miscellaneous		N/A					
1080 Uncollectible Total Operating Revenues	1045	Nonregulated			N/A	N/A	N/A	N/A	N/A
Total Operating Revenues	1050	Settlements		N/A					
Total Operating Revenues	1060	Uncollectible							
Expenses 1120 Plant Non-Specific		Total Operating Revenues							
1120 Plant Specific		l com operang recently							
1120 Plant Specific		Expenses							
1130	1120								
1140 Customer Operations Marketing		· ·							
1150 Customer Operations Services		·							
1160 Corporate Operations		· · · · · · · · · · · · · · · · · · ·							
1170 Access		·							
1180 Depreciation/Amortization 1185 FCC Expense Adjustment N/A N/A		· · ·							
1185 FCC Expense Adjustment N/A N/									
Total Operating Expenses Other Operating Items		·	NI/A	NI/A	NI/A	NI/A	NI/A	NI/A	
Other Operating Items		· · · · · · · · · · · · · · · · · · ·	N/A	N/A	N/A	N/A	N/A	N/A	
1290 Other Operating Income/Losses Non-operating Items 1320 Inc Effect/Jurisdictional Difference (Rev) N/A N/A 1330 Extraordinary Items (Rev) 1340 AFUDC (Rev) 1350 Special Charges (Exp) 1360 All Other Non-operating Items (Rev) 1370 FCC Non-operating Adjustment (Exp) N/A N/A N/A N/A N/A 1390 Total Non-operating Items (Exp) 1410 State and Local 1420 Other State and Local 1490 Total Other Taxes 1510 Fixed Charges (Exp) 1520 IRS Income Adjustment (Rev) N/A N/A N/A N/A 1530 FCC Taxable Income Adjustment (Rev) N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A	1190	Total Operating Expenses							
1290 Other Operating Income/Losses Non-operating Items 1320 Inc Effect/Jurisdictional Difference (Rev) N/A N/A 1330 Extraordinary Items (Rev) 1340 AFUDC (Rev) 1350 Special Charges (Exp) 1360 All Other Non-operating Items (Rev) 1370 FCC Non-operating Adjustment (Exp) N/A N/A N/A N/A N/A 1390 Total Non-operating Items (Exp) 1410 State and Local 1420 Other State and Local 1490 Total Other Taxes 1510 Fixed Charges (Exp) 1520 IRS Income Adjustment (Rev) N/A N/A N/A N/A 1530 FCC Taxable Income Adjustment (Rev) N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A									
Non-operating Items N/A	4000								
1320 Inc Effect/Jurisdictional Difference (Rev) N/A N/A N/A N/A 1330 Extraordinary Items (Rev) 1340 AFUDC (Rev) 1350 Special Charges (Exp) 1360 All Other Non-operating Items (Rev) 1370 FCC Non-operating Adjustment (Exp) N/A N/A N/A N/A N/A 1390 Total Non-operating Items (Exp) Other Taxes 1410 State and Local Income 1420 Other State and Local 1490 Total Other Taxes 1510 Fixed Charges (Exp) 1520 IRS Income Adjustment (Rev) N/A N/A N/A N/A N/A 1530 FCC Taxable Income Adjustment (Rev) N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A N/	1290	Other Operating Income/Losses							
1320 Inc Effect/Jurisdictional Difference (Rev) N/A N/A N/A N/A 1330 Extraordinary Items (Rev) 1340 AFUDC (Rev) 1350 Special Charges (Exp) 1360 All Other Non-operating Items (Rev) 1370 FCC Non-operating Adjustment (Exp) N/A N/A N/A N/A N/A 1390 Total Non-operating Items (Exp) Other Taxes 1410 State and Local Income 1420 Other State and Local 1490 Total Other Taxes 1510 Fixed Charges (Exp) 1520 IRS Income Adjustment (Rev) N/A N/A N/A N/A N/A 1530 FCC Taxable Income Adjustment (Rev) N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A N/		Non anantina Itama							
1330 Extraordinary Items (Rev)	4000			N1/A	NI/A				N1/A
1340 AFUDC (Rev)		, ,		N/A	N/A				N/A
1350 Special Charges (Exp)									
1360									
1370 FCC Non-operating Adjustment (Exp) N/A N/									
1390 Total Non-operating Items (Exp)									
Other Taxes 1410 State and Local Income 1420 Other State and Local 1490 Total Other Taxes Federal Income Taxes 1510 Fixed Charges (Exp) 1520 IRS Income Adjustment (Rev) N/A N/A 1530 FCC Taxable Income Adjustment (Rev) 1540 ITC Amortization (Rev) 1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A N/A			N/A	N/A	N/A	N/A	N/A	N/A	
1410 State and Local Income 1420 Other State and Local 1490 Total Other Taxes Federal Income Taxes 1510 Fixed Charges (Exp) 1520 IRS Income Adjustment (Rev) N/A N/A 1530 FCC Taxable Income Adjustment (Rev) N/A N/A	1390	Total Non-operating Items (Exp)							
1410 State and Local Income 1420 Other State and Local 1490 Total Other Taxes Federal Income Taxes 1510 Fixed Charges (Exp) 1520 IRS Income Adjustment (Rev) N/A N/A 1530 FCC Taxable Income Adjustment (Rev) N/A N/A									
1420 Other State and Local 1490 Total Other Taxes Federal Income Taxes 1510 Fixed Charges (Exp) 1520 IRS Income Adjustment (Rev) N/A N/A 1530 FCC Taxable Income Adjustment (Rev) N/A N/A									
Total Other Taxes									
Federal Income Taxes									
1510 Fixed Charges (Exp) 1520 IRS Income Adjustment (Rev) N/A 1530 FCC Taxable Income Adjustment (Rev) N/A N/A N/A N/A 1540 ITC Amortization (Rev) N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A	1490	Total Other Taxes							
1510 Fixed Charges (Exp) 1520 IRS Income Adjustment (Rev) N/A 1530 FCC Taxable Income Adjustment (Rev) N/A N/A N/A N/A 1540 ITC Amortization (Rev) N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A									
1520 IRS Income Adjustment (Rev) N/A									
1530 FCC Taxable Income Adjustment (Rev) N/A N/A N/A N/A N/A 1540 ITC Amortization (Rev) N/A N/A N/A N/A N/A N/A 1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A		3 (17							
1540 ITC Amortization (Rev) 1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A	1520								
1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A N/A	1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A		N/A	N/A	N/A	
	1540	ITC Amortization (Rev)							
1590 Federal Income Taxes (Exp)	1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	
(· · · · · · · · · · · · · · · · · ·	1590	Federal Income Taxes (Exp)							

Period: From: mmmyyyy To: mmmyyyy

COSA: XXXX

xxxx Version Submission XXX

Table I Page 2 of 4

TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING

į			(Dollars in t	nousands)				
ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	SNFA and Intra-Co. Adjustments (d)	All Other Adjustments (e)	Subject to Separations (f)	State (g)	Interstate (h)
1620	Plant-in-Service Support Plant							
1630	Operator Systems Equipment					+		
1640	COE-Switching							
1650	COE-Transmission							
1660	Cable and Wire Facilities							
1670	IOT Equipment							
1680	Amortizable Assets							
1690	Total Plant In-Service							
1705	Other Investments Other Jurisdictional Assets-Net		N/A	N/A				N/A
1710	Property Held for Future Use							
1720	Plant Under Construction							
1730	Plant Acquisition Adjustment			N/A				
1740	Investment in Nonaffiliated Companies							
1750	Other Deferred Charges							
1760	Inventories	N1/A	N1/A	N//A	N1/A	N//A	N1/A	
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	N/A	
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	
1790	Total Other Investments							
1820	Reserves Accumulated Depreciation							
1830	Accumulated Amortization							
1840	Deferred Operating Income Taxes							
1850	Customer Deposits							
1870	Other Deferred Credits							
1881	Other Long-Term Liabilities							
1882	Deferred Tax Liabilities		N/A	N/A		N/A	N/A	N/A
1883	Other Jurisd. Liab. & Deferred Credit		N/A	N/A				N/A
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	
1890	Total Reserves							
1910	Return Data Average Net Investment	N/A	N/A	N/A	N/A			
1915	Net Return	N/A	N/A	N/A	N/A	N/A	N/A	
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	N/A	
1950	Miscellaneous Data Lifeline Adjustment	N/A	N/A	N/A	N/A			
1960	Universal Service Fund – High Loop Cost	N/A	N/A	N/A	N/A			
1970	Common Line Support – Long Term	N/A	N/A	N/A	N/A	N/A	N/A	

Company:xxxxxxxxxxxxxxxxxx VersionStudy Area:xxxxxxxxxxxxxxSubmission XXX

Period: From: mmmyyyy To: mmmyyyy

COSA: XXXX Table I Page 3 of 4

TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING

		`	- Condito III tiriot	Traffic Sensitive			1	
ROW	CLASSIFICATION (a)	Common Line (m)	Switching (n)	Transport (p)	Total (r)	Special Access (s)	Billing & Collection (u)	IX (v)
	_							
1010	Revenues	NI/A	NI/A	NI/A	NI/A		NI/A	NI/A
1010	Basic Local Services	N/A	N/A	N/A	N/A		N/A	N/A
1020	Network Access Services Toll Network Services						N/A N/A	
1040	Miscellaneous						IN/A	
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1050	Settlements	14// (14// (10/7	14// (14// (14// (14/71
1060	Uncollectible							
1090	Total Operating Revenues							
1120	Expenses Plant Specific							
1130	Plant Non-Specific							
1140	Customer Operations Marketing							
1150	Customer Operations Services							
1160	Corporate Operations							
1170	Access						N/A	
1180	Depreciation/Amortization							
1185 1190	FCC Expense Adjustment Total Operating Expenses							
1290	Other Operating Items Other Operating Income/Losses							
1320	Non-operating Items Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)							
1340	AFUDC (Rev)							
1350	Special Charges (Exp)							
1360	All Other Non-operating Items (Rev)							
1370	FCC Non-operating Adjustment (Exp)							
1390	Total Non-operating Items (Exp)							
1410 1420	Other Taxes State and Local Income Other State and Local							
1420	Total Other Taxes							
1510 1520 1530	Federal Income Taxes Fixed Charges (Exp) IRS Income Adjustment (Rev) FCC Taxable Income Adjustment (Rev)							
1540	ITC Amortization (Exp)							
1550	FCC ITC Adjustment (Rev)							
1590	Federal Income Taxes (Exp)			l .			ļ	ļ

Period: From: mmmyyyy To: mmmyyyy

COSA: XXXX

Table I Page 4 of 4

xxxx Version

Submission XXX

TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING

	†	(D	ollars in thou			1	, , , , , , , , , , , , , , , , , , , 	
				Traffic Sensitive	е	_		
ROW	CLASSIFICATION (a)	Common Line (m)	Switching (n)	Transport (p)	Total (r)	Special Access (s)	Billing & Collection (u)	IX (v)
	Plant-in-Service	\/	\''/	(P)	\'/	(5)	(=)	*/
1620	Support Plant							
1630	Operator Systems Equipment	N/A				N/A	N/A	
1640	COE-Switching						N/A	
1650	COE-Transmission						N/A	
1660	Cable and Wire Facilities						N/A	
1670	IOT Equipment		N/A	N/A	N/A		N/A	N/A
1680	Amortizable Assets							
1690	Total Plant In-Service							
1705 1710	Other Investments Other Jurisdictional Assets-Net Property Held for Future Use	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1720	Plant Under Construction							
1730	Plant Acquisition Adjustment							
1740	Investment in Nonaffiliated Companies							
1750	Other Deferred Charges							
1760	Inventories							
1770	Cash Working Capital							
1780	FCC Investment Adjustment							
1790	Total Other Investments							
1820	Reserves Accumulated Depreciation Accumulated Amortization							
1830 1840	Deferred Operating Income Taxes							
1850	Customer Deposits							
1870	Other Deferred Credits							
1881	Other Long-Term Liabilities							
1882	Deferred Tax liabilities	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1883	Other Jurisd. Liab. & Deferred Credits	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1885	FCC Reserve Adjustment							
1890	Total Reserves			1				
1910	Return Data Average Net Investment Net Return						N/A	N/A
1920	Rate of Return			†			N/A	N/A
1950	Miscellaneous Data Lifeline Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1960	Universal Service Fund – High Loop Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1970	Common Line Support – Long Term		N/A	N/A	N/A	N/A	N/A	N/A

Company:xxxxxxxxxxxxxxxxx VersionStudy Area:xxxxxxxxxxxxxSubmission XXX

Period: From: mmmyyyy To: mmmyyyy

COSA: XXXX Table I Page 1 of 4

TABLE I - COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING

Column				(Dollars in ti	i lousai lus)				+
ROW CLASSIFICATION (a) Nonreg (b) Nonreg (c) Adjustments (d) Adjustments (e) Interst (f) (f) (g) (f) (All Other	Subject to		
(a) (b) (c) (d) (e) (f) (g) (h)	ROW	CLASSIFICATION	Total	Nonreg				State	Interstate
Revenues Basic Local Services N/A	'				-				(h)
1010 Basic Local Services N/A		` '	. ,	<u> </u>	.,	. ,	` '	,	. ,
1010 Basic Local Services N/A		Revenues							
1030 Toll Network Services N/A	1010			N/A					
1040 Miscellaneous	1020	Network Access Services		N/A					
1045 Nonregulated	1030	Toll Network Services		N/A					
1060 Uncollectible 1090 Total Operating Revenues	1040	Miscellaneous		N/A					
Total Operating Revenues Expenses	1045	Nonregulated			N/A	N/A	N/A	N/A	N/A
Expenses	1060	Uncollectible							
1120 Plant Specific	1090	Total Operating Revenues							
1120									
1130									
1140 Customer Operations Marketing		-							
1150 Customer Operations Services		·							
1160 Corporate Operations									
1170 Access		'							
1180 Depreciation/Amortization 1185 FCC Expense Adjustment N/A N/A N/A N/A N/A N/A N/A 1190 Total Operating Expenses Other Operating Items 1290 Other Operating Income/Losses Non-operating Items 1320 Inc Effect/Jurisdictional Difference (Rev) N/A N/A N/A N/A N/A 1330 Extraordinary Items (Rev) 1370 FCC Non-operating Adjustment (Exp) N/A N/A N/A N/A N/A N/A N/A 1390 Total Non-operating Items (Exp) Taxes		·							
1185 FCC Expense Adjustment N/A N/A N/A N/A N/A N/A N/A 1190 Total Operating Expenses Other Operating Items 1290 Other Operating Income/Losses Non-operating Items 1320 Inc Effect/Jurisdictional Difference (Rev) 1330 Extraordinary Items (Rev) 1370 FCC Non-operating Adjustment (Exp) N/A N/A N/A N/A N/A N/A N/A 1390 Total Non-operating Items (Exp) Taxes									
1190 Total Operating Expenses Other Operating Items 1290 Other Operating Income/Losses Non-operating Items 1320 Inc Effect/Jurisdictional Difference (Rev) 1330 Extraordinary Items (Rev) 1370 FCC Non-operating Adjustment (Exp) N/A N/A N/A N/A N/A N/A N/A 1390 Total Non-operating Items (Exp) Taxes		,							
Other Operating Items 1290 Other Operating Income/Losses Non-operating Items Inc. Effect/Jurisdictional Difference (Rev) N/A N/A N/A 1320 Extraordinary Items (Rev) Inc. Effect/Jurisdictional Difference (Rev) N/A N/A 1330 Extraordinary Items (Rev) Inc. Effect/Jurisdictional Difference (Rev) N/A 1370 FCC Non-operating Adjustment (Exp) N/A N/A N/A N/A 1390 Total Non-operating Items (Exp) Inc. Effect/Jurisdictional Difference (Rev) N/A 1370 Total Non-operating Items (Exp) Inc. Effect/Jurisdictional Difference (Rev) N/A N/A 1380 Total Non-operating Items (Exp) Inc. Effect/Jurisdictional Difference (Rev) N/A 1390 Total Non-operating Items (Exp) Inc. Effect/Jurisdictional Difference (Rev) N/A 1390 Total Non-operating Items (Exp) Inc. Effect/Jurisdictional Difference (Rev) N/A 1390 Total Non-operating Items (Exp) Inc. Effect/Jurisdictional Difference (Rev) Inc. Effect/Jurisd			N/A	N/A	N/A	N/A	N/A	N/A	
Non-operating Items Inc Effect/Jurisdictional Difference (Rev) N/A	1190	Total Operating Expenses							
Non-operating Items Inc Effect/Jurisdictional Difference (Rev) N/A N/A N/A N/A									
Non-operating Items Inc Effect/Jurisdictional Difference (Rev) N/A	4000								
1320 Inc Effect/Jurisdictional Difference (Rev) N/A N/A N/A N/A N/A 1330 Extraordinary Items (Rev)	1290	Other Operating Income/Losses							
1320 Inc Effect/Jurisdictional Difference (Rev) N/A N/A N/A 1330 Extraordinary Items (Rev) 1370 FCC Non-operating Adjustment (Exp) N/A N/A N/A N/A N/A 1390 Total Non-operating Items (Exp) Taxes Taxes		Non-operating Items							
1330 Extraordinary Items (Rev)	1320			N/A	N/A				N/A
1370 FCC Non-operating Adjustment (Exp) N/A		` '			. 4/1				. 47.1
1390 Total Non-operating Items (Exp) Taxes		* ` ` '	N/A	N/A	N/A	N/A	N/A	N/A	
<u>Taxes</u>									
		<u>Taxes</u>							
1510 Fixed Charges (Exp)	1510								
1520 IRS Income Adjustment (Rev) N/A	1520	IRS Income Adjustment (Rev)							
1530 FCC Taxable Income Adjustment (Rev) N/A N/A N/A N/A N/A N/A	1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A		N/A	N/A	N/A	
1550 FCC ITC Adjustment (Rev) N/A N/A N/A N/A N/A	1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	
1595 Taxes – Federal, State, & Other (Exp)	1595	Taxes – Federal, State, & Other (Exp)							

Period: From: mmmyyyy To: mmmyyyy

COSA: XXXX xxxx Version Submission XXX

Table I Page 2 of 4

TABLE I - COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING

			(Dollars in t	housands)				
ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	SNFA and Intra-Co. Adjustments (d)	All Other Adjustments (e)	Subject to Separations (f)	State (g)	Interstate (h)
1620	Plant-in-Service Support Plant							
1630	Operator Systems Equipment							
1640	COE-Switching							
1650	COE-Transmission							
1660	Cable and Wire Facilities							
1670	IOT Equipment							
1680	Amortizable Assets							
1690	Total Plant In-Service							
1705 1710	Other Investments Other Jurisdictional Assets-Net Property Held for Future Use		N/A	N/A				N/A
1720	Plant Under Construction							
1730	Plant Acquisition Adjustment			N/A				
1740	Investment in Nonaffiliated Companies							
1750	Other Deferred Charges							
1760	Inventories							
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	N/A	
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	
1790	Total Other Investments							
1820	Reserves Accumulated Depreciation							
1830	Accumulated Amortization							
1840	Deferred Operating Income Taxes							
1850	Customer Deposits							
1870	Other Deferred Credits							
1881	Other Long-Term Liabilities		21/2					21/2
1882	Deferred Tax Liabilities		N/A	N/A		N/A	N/A	N/A
1883	Other Jurisd. Liab. & Deferred Credits	N1/A	N/A	N/A	N1/A	N1/0	N1/A	N/A
1885 1890	FCC Reserve Adjustment Total Reserves	N/A	N/A	N/A	N/A	N/A	N/A	
1890	Total Reserves							
	Return Data							
1910	Average Net Investment	N/A	N/A	N/A	N/A			
1915	Net Return	N/A	N/A	N/A	N/A	N/A	N/A	
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	N/A	
1950	Miscellaneous Data Lifeline Adjustment	N/A	N/A	N/A	N/A			
1960	Universal Service Fund – High Loop Cost	N/A	N/A	N/A	N/A			
1970	Common Line Support – Long Term	N/A	N/A	N/A	N/A	N/A	N/A	

Company:xxxxxxxxxxxxxxxxx VersionStudy Area:xxxxxxxxxxxxxSubmission XXX

Period: From: mmmyyyy To: mmmyyyy

COSA: XXXX Table I Page 3 of 4

TABLE I - COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING

	 	· ·	Dollars III (I				1	
		0	Т	raffic Sensitiv	e	0	Dilling C	
	CLASSIFICATION	Common Line	Curitohin~	Transport	Total	Special Access	Billing & Collection	IX
ROW	(a)	(m)	Switching (n)	Transport (p)	rotai (r)	(s)	(u)	(V)
11011	(α)	(111)	(11)	(ρ)	(1)	(3)	(u)	(۷)
	Revenues							
1010	Basic Local Services	N/A	N/A	N/A	N/A		N/A	N/A
1020	Network Access Services						N/A	
1030	Toll Network Services						N/A	
1040	Miscellaneous							
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectible							
1090	Total Operating Revenues							
	Expenses							
1120	Plant Specific							
1130	Plant Non-Specific							
1140	Customer Operations Marketing							
1150	Customer Operations Services							
1160	Corporate Operations							
1170	Access						N/A	
1180	Depreciation/Amortization							
1185	FCC Expense Adjustment							
1190	Total Operating Expenses							
	Other Operating Items							
1290	Other Operating Income/Losses							
	Non-operating Items							
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)							
1370	FCC Non-operating Adjustment (Exp)							
1390	Total Non-operating Items (Exp)							
	-							
4546	Taxes							
	Fixed Charges (Exp)							
1520	IRS Income Adjustment (Rev)							
1530	FCC Taxable Income Adjustment (Rev)							
1550	FCC ITC Adjustment (Rev)							
1595	Taxes – Federal, State, & Other (Exp)							

Period: From: mmmyyyy To: mmmyyyy

COSA: XXXX

xxxx Version Submission XXX

Table I

Page 4 of 6

TABLE I - COST AND REVENUE - CLASS B ACCOUNT LEVEL REPORTING

ROW					Dollars in th			
ROW		1 _ l	<u>e</u>	raffic Sensitive	Т	_		
Plant-in-Service Support Plant N/A	ollection IX	Access		•	•	Line		ROW
1630 Operator Systems Equipment				(F)	(/		, ,	
1640 COE-Switching N/A 1650 COE-Transmission N/A N/A 1660 Cable and Wire Facilities N/A N/A								1620
1650 COE-Transmission	N/A	N/A				N/A	Operator Systems Equipment	1630
1660	N/A						COE-Switching	1640
1670 IOT Equipment	N/A						COE-Transmission	1650
1680	N/A						Cable and Wire Facilities	1660
Total Plant In-Service Other Investments Other Investments Other Jurisdictional Assets-Net N/A N	N/A N/A		N/A	N/A	N/A		IOT Equipment	1670
Other Investments							Amortizable Assets	1680
1705 Other Jurisdictional Assets-Net N/A							Total Plant In-Service	1690
1730 Plant Acquisition Adjustment	N/A N/A	N/A	N/A	N/A	N/A	N/A	Other Jurisdictional Assets-Net Property Held for Future Use	1710
1740 Investment in Nonaffiliated Companies 1750 Other Deferred Charges 1760 Inventories 1770 Cash Working Capital 1780 FCC Investment Adjustment 1790 Total Other Investments 1790 Accumulated Depreciation 1830 Accumulated Amortization 1840 Deferred Operating Income Taxes 1850 Customer Deposits 1870 Other Long-Term Liabilities 1881 Other Jurisd. Liab. & Deferred Credits N/A								
1750 Other Deferred Charges 1760 Inventories 1770 Cash Working Capital 1780 FCC Investment Adjustment 1790 Total Other Investments 1820 Accumulated Depreciation 1840 Deferred Operating Income Taxes 1850 Customer Deposits 1870 Other Deferred Credits 1881 Other Long-Term Liabilities 1882 Deferred Tax Liabilities N/A N/		-						
1760 Inventories		-						
1770 Cash Working Capital		1				ļ	,	
1780 FCC Investment Adjustment								
Total Other Investments		-						
Reserves 1820 Accumulated Depreciation 1830 Accumulated Amortization		 				ļ		
1820 Accumulated Depreciation 1830 Accumulated Amortization 1840 Deferred Operating Income Taxes 1850 Customer Deposits 1870 Other Deferred Credits 1881 Other Long-Term Liabilities 1882 Deferred Tax Liabilities N/A 1883 Other Jurisd. Liab. & Deferred Credits N/A 1885 FCC Reserve Adjustment 1890 Total Reserves Return Data 1910 Average Net Investment 1915 Net Return 1920 Rate of Return		 					Total Other Investments	1/90
1850 Customer Deposits 1870 Other Deferred Credits 1881 Other Long-Term Liabilities 1882 Deferred Tax Liabilities N/A							Accumulated Depreciation Accumulated Amortization	1830
1870 Other Deferred Credits 1881 Other Long-Term Liabilities 1882 Deferred Tax Liabilities 1883 Other Jurisd. Liab. & Deferred Credits N/A N/A 1885 FCC Reserve Adjustment 1890 Total Reserves Return Data 1910 Average Net Investment 1915 Net Return 1920 Rate of Return								
1881 Other Long-Term Liabilities N/A							·	
1882 Deferred Tax Liabilities N/A N/A <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
1883 Other Jurisd. Liab. & Deferred Credits N/A	N/A N/A	N/A	N/A	N/A	N/A	N/A		
1890 Total Reserves								
1890 Total Reserves								1885
1910 Average Net Investment 1915 Net Return 1920 Rate of Return								
1920 Rate of Return N/A	N/A N/A						Return Data Average Net Investment	1910
		 						
	N/A N/A	 				<u> </u>	Rate of Return	1920
Miscellaneous Data	N/A N/A	N/A	N/A	N/A	N/A	N/A		1950
1960 Universal Service Fund – High Loop Cost N/A N/A N/A N/A N/A N/A N/A	N/A N/A	N/A	N/A	N/A	N/A	N/A	Universal Service Fund – High Loop Cost	1960
1970 Common Line Support – Long Term N/A N/A N/A N/A N/A	N/A N/A	N/A	N/A	N/A	N/A		Common Line Support – Long Term	1970

Period: From: mmmyyyy To: mmmyyyy

COSA: XXXX

xxxx Version Submission XXX

Table II Page 1 of 1

TABLE II - DEMAND ANALYSIS

(Minutes in thousands, Lines in whole numbers) END OF YEAR VIEW

Row	Classification	Annual
	(a)	(bb)
	COMMON LINE DEMAND-MOU	
	Premium:	
2010	Originating	
2020	Terminating	
	Non-Premium:	
2030	Originating	
2040	Terminating	
	SWITCHED TRAFFIC SENS. DEMAND-MOU	
2050	Premium	
2060	Non-Premium	
	COMMON LINE DEMAND - BILLABLE ACCESS LINES	
2090	Single Line Business Access Lines	
2100	Residence Lifeline Access Lines	
2110	Residence Non-Lifeline Access Lines	
2120	Multi-line Business Access Lines	
2140	Access Lines Subject To A Special Access Surcharge	
2150	Total Billable Access Lines	

TABLE I - COST AND REVENUE TABLE

GENERAL INSTRUCTIONS

Table I requires annual reporting, on an end-of-the-year basis, of revenue, expense, reserve and investment data for all aspects of the carriers' operations.

Note: The row and column instructions reflect both Class A and Class B account level reporting, unless otherwise noted.

ROW INSTRUCTIONS

Each row is an element related to a study area's revenue or revenue requirement.

Row Item Description

Revenues

- 1010. <u>Basic Local Services</u> The total of Accounts 5001 through 5060. For those carriers reporting at the Class B account level, enter the total of Account 5000.
- 1020. Network Access Services The total of Accounts 5081 through 5084.
- 1030. <u>Toll Network Services</u> The total of Accounts 5100, 5111, 5112, 5121 through 5128, and 5160. For those carriers reporting at the Class B account level, enter the total of Account 5100 (Row 525 of the Report 43-02, Table I-1).
- 1040. <u>Miscellaneous</u> The total of Accounts 5230 through 5250 (excluding nonregulated directory revenue), 5261 through 5264 and 5270. For those carriers reporting at the Class B account level, enter the total of Account 5200.
- 1045. Nonregulated The balance of Account 5280. Note: Do not include uncollectibles in this row, see Row 1060.
- 1050. <u>Settlements</u> The total of Accounts 5069, 5129, 5169 and 5269. For those carriers reporting at the Class B account level, these amounts are included in the amount reported on Rows 1010, 1030 or 1040.
- 1060. <u>Uncollectible</u> The total of Account 5300, which includes uncollectible regulated and nonregulated revenues. This amount is normally a positive amount to be subtracted from revenues in the calculation of Row 1090.
- 1090. <u>Total Operating Revenues</u> The total of Rows 1010 through 1050 less Row 1060. For those carriers reporting at the Class B account level, enter the total of Rows 1010 through 1045 less 1060.

Expenses

- 1120. Plant Specific The total of Accounts 6112 through 6114, 6121 through 6124, 6211 through 6220, 6231, 6232, 6311 through 6362, and 6411 through 6441. For those carriers reporting at the Class B account level, enter the total of Accounts 6110, 6120, 6210, 6220, 6230, 6310 and 6410.
- 1130. <u>Plant Non-Specific</u> The total of Accounts 6511, 6512 and 6531 through 6535. For those carriers reporting at the Class B account level, enter the total of Accounts 6510 and 6530.
- 1140. <u>Customer Operations Marketing</u> The total of Accounts 6611 through 6613. For those carriers reporting at the Class B account level, enter the total of Account 6610.
- 1150. <u>Customer Operations Services</u> The total of Accounts 6621 through 6623. For those carriers reporting at the Class B account level, enter the total of Account 6620.
- 1160. <u>Corporate Operations</u> The total of Accounts 6711, 6712, 6721 through 6728 and 6790. For those carriers reporting at the Class B account level, enter the total of Accounts 6710, 6720 and 6790.
- 1170. Access The balance of Account 6540.
- 1180. <u>Depreciation/Amortization</u> The total of Accounts 6561 through 6565. For those carriers reporting at the Class B account level, enter the total of Account 6560.
- 1185. <u>FCC Expense Adjustment</u> This amount shall contain the net of: (1) expense and other tax items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) expense and other tax items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance and a negative value represents a net disallowance.
- 1190. Total Operating Expenses The total of Rows 1120 through 1185.

Other Operating Items

1290. Other Operating Income/Losses - This amount shall contain the net of Accounts 7110 through 7160 and 7990. For those carriers reporting at the Class B account level, enter the total of Accounts 7100 and 7990. A positive value represents income and a negative value represents a loss.

Non-operating Items

- 1320. <u>Income Effects of Jurisdictional Ratemaking Differences (Net) (Revenue)</u> The balance of Account 7910. A positive value represents income and a negative value represents a loss.
- 1330. Extraordinary Items (Revenue) The total of Accounts 7610 through 7640. Amounts excluded from ratemaking are removed in Row 1370. For those carriers reporting at the Class B account level, enter the total of Account 7600. A positive value represents an income and a negative value represents a loss.
- 1340. <u>Allowance for Funds Used During Construction (Revenue)</u> The balance of Account 7340. Amounts excluded from ratemaking are removed in Row 1370. Note: This row has no Class B account level reporting.
- 1350. <u>Special Charges (Expense)</u> The balance of Account 7370. Amounts excluded from ratemaking are removed in Row 1370. **Note:** This row has no Class B account level reporting.
- 1360. <u>All Other Non-operating Items (Revenue)</u> The total of Accounts 7310 through 7330, 7350 and 7360. Amounts excluded from ratemaking are removed in Row 1370. A positive value represents income and a negative value represents a loss. **Note:** This row has no Class B account level reporting.
- 1370. <u>FCC Non-operating Adjustment (Expense)</u> This amount shall contain the net of: (1) non-operating items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) non-operating items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents an expense and a negative value represents income. This row will NOT include any AFUDC as a Part 65 Adjustment.
- 1390. <u>Total Non-operating Items (Expense)</u> The total of Rows 1350 and 1370 less Rows 1320, 1330, 1340 and 1360. Those carriers reporting at the Class B account level will report the total of Row 1370 less Accounts 7300, 7600 and 7910. A positive amount represents an expense and a negative value represents income.

Other Taxes

1410. <u>State and Local Income</u> - The total of Account 7230 and the appropriate portion of Account 7250 for Column (b). For Column (c), enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. Enter the amount applicable to SNFAs and intra-company transactions in Column (d). For Columns (f) through (v), allocate this amount between the state and interstate jurisdictions pursuant to Section 36.412, and allocate the interstate amount among the access elements pursuant to Section 69.402(a). **Note:** This row has no Class B account level reporting.

- 1420. Other State and Local The balance of Account 7240 for Column (b). For Column (c) enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. Enter the amount applicable to SNFAs and intra-company transactions in Column (d). Calculate this amount for the remaining columns pursuant to Section 36.412. **Note:** This row has no Class B account level reporting.
- 1490. <u>Total Other Taxes</u> The total of Rows 1410 and 1420. **Note:** This row has no Class B account level reporting.

Federal Income Taxes

- 1510. <u>Fixed Charges</u> Enter on this row only those amounts from Accounts 7510, 7520, 7530 and 7540 (carriers reporting at the Class B account level, use Account 7500) that are attributable to operating fixed charges. The amount of operating fixed charges are obtained from total fixed charges less fixed charges attributable to non-operating net investment. Non-operating fixed charges are calculated by taking the ratio of non-operating net investment to the total net investment times total fixed charges.
- 1520. <u>IRS Income Adjustment</u> This amount is the difference between taxable income reported for IRS purposes and the taxable income shown in accordance with Part 32. A positive value represents a net increase to taxable income and a negative value represents a net decrease to taxable income.
- 1530. <u>FCC Taxable Income Adjustment</u> This row shall contain the net of: (1) taxable income not included above which the Commission has expressly allowed for ratemaking purposes; and (2) taxable income included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a taxable income allowance and a negative value represents a taxable income disallowance.
- 1540. <u>Investment Tax Credit Amortization</u> Enter the balance of Account 7210 in Columns (b) and (c). Enter the amortized balance of Account 7210 in Columns (d) and (f) through (v). **Note:** This row has no Class B account level reporting.
- 1550. <u>FCC Investment Tax Credit Adjustment</u> This row shall contain the net of: (1) ITC not include above which the Commission has expressly allowed for ratemaking purposes; and (2) the ITC included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance to amortized investment tax credit and a negative value represents a net disallowance.

- 1590. Net Federal Income Taxes For Column (b), enter the total of Accounts 7220 and the appropriate portion of 7250 minus the amortized amount of Account 7210. For Column (c), enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. For Columns (d) and (f) through (v), calculate this amount by applying the applicable statutory federal income tax rate to the adjusted taxable income (Row 1090 plus Rows 1290, 1520 and 1530 less Rows 1190, 1390, 1490, 1510) less (Rows 1540 and 1550). (I.e., tax rate x (1090 + 1290 + 1520 + 1530 1190 1390 1490 1510) [1540 + 1550].) **Note:** This row has no Class B account level reporting.
- Taxes Federal, State, & Other This row is only for those carriers reporting at the Class B account level. For Column (b), enter the total of Account 7200. For Column (c), enter the amount calculated pursuant to the reporting carrier's Cost Allocation Manual. For Columns (d) and (e), enter the amount applicable to SNFA, Intra-Company, and Other Adjustment. For columns (f) through (v), enter the amount between the state and interstate jurisdictions pursuant to Section 36.412, and allocate the interstate amount among the access elements pursuant to Section 69.402(a). This should also include Net Federal Income Taxes as follows: Total Operating Revenues (Row 1090), Other Operating Income/Losses (Row 1290), IRS Income Adjustment (Row 1520), and FCC Taxable Income Adjustment (Row 1530) less Total Operating Expenses (Row 1190), Total Non-operating Items (Row 1390), Operating State Taxes, Operating Local Taxes, Operating Other Taxes, and Fixed Charges (Row 1510) times the applicable statutory federal income tax rate, less Investment Tax Credit Amortization and FCC Investment Tax Credit Adjustment (Row 1550). Note: This amount represents what was reported on Rows 1490 and 1590 in prior years (1990 1998).

Plant-In-Service

<u>Plant-In-Service</u> - All investment data reported in Columns (f) through (v) must be average investment calculated by one of two methods: (1) divide the sum of the average monthly investments by the number of months in the reporting period; (2) divide the sum of (a) one half of the investment balance at the end of the previous year, (b) one half of the investment balance at the end of the current reporting period, and (c) the end of the month investment balances for each month in the current reporting period, excluding the final month, by the number of months in the reporting period. Investment data reported in Columns (b), (c) and (d) are reported as booked at the end of the current reporting period. The averaging method used must be consistent with ARMIS Reports 43-03 and 43-04. **Note:** If another method is being used, please footnote.

- 1620. Support Plant- The total of Accounts 2111 through 2124. For those carriers reporting at the Class B account level, enter the total of Account 2110.
- 1630. Operator Systems Equipment The balance of Account 2220.
- 1640. <u>Central Office Equipment-Switching</u> The total of Accounts 2211 though 2215. For those carriers reporting at the Class B account level, enter the total of Account 2210.

- 1650. <u>Central Office Equipment-Transmission</u> The total of Accounts 2231 and 2232. For those carriers reporting at the Class B account level, enter the total of Account 2230.
- 1660. <u>Cable and Wire Facilities</u> The total of Accounts 2411 through 2441. For those carriers reporting at the Class B account level, enter the total of Account 2410.
- 1670. <u>Information Origination/Termination Equipment</u> The total of Accounts 2311 through 2362. For those carriers reporting at the Class B account level, enter the total of Account 2310.
- 1680. <u>Amortizable Assets</u> The total of Accounts 2681, 2682 and 2690. For those carriers reporting at the Class B account level, enter the total of Accounts 2680 and 2690.
- 1690. Total Plant-In-Service The total of Rows 1620, 1630, 1640, 1650, 1660, 1670 and 1680.

Other Investments

- 1705. Other Jurisdictional Assets-Net The balance of Account 1500. A positive value represents an increase to assets and a negative value represents a decrease to assets.
- 1710. Property Held for Future Telecommunications Use The balance of Account 2002. **Note:** Property owned and held for longer than two years must be excluded from the ratebase and ratemaking considerations by inclusion of the original costs and associated accumulated depreciation in Column (e) All Other Adjustments.
- 1720. <u>Telecommunications Plant Under Construction</u> The balance of Account 2003. **Note:** Construction projects that have been suspended for six months or more must be excluded from the ratebase and ratemaking considerations by inclusion of all direct and indirect costs in Column (e) All Other Adjustments.
- 1730. <u>Plant Acquisition Adjustment</u> The balance of Account 2005. Amounts excluded from ratemaking are removed in Row 1780.
- 1740. <u>Investment in Nonaffiliated Companies</u> The balance of Account 1402. The amount directly related to Class B Rural Telephone Bank Stock shall be included in the rate base. Amounts excluded from ratemaking are removed in Row 1780.
- 1750. Other Deferred Charges The balance of Accounts 1437 through 1439. Amounts excluded from ratemaking are removed in Row 1780.
- 1760. Inventories The balance of Account 1220.

- 1770. <u>Cash Working Capital</u> This amount equals that portion of investment required to meet current expenses. The calculation of this amount shall take into account revenue and expense items, which are received or paid for before the service is rendered and expense items received or disbursed after the service is rendered. This amount must be developed pursuant to CC Docket 86-497.
- 1780. FCC Investment Adjustment This amount shall contain the net of: (1) non-operating items not included above which the Commission has expressly allowed for ratemaking purposes; and (2) non-operating items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net allowance and a negative value represents a net disallowance. This row will NOT include any Telecommunications Plant Under Construction as a Part 65 Adjustment.
- 1790. Total Other Investments The total of Rows 1705 through 1780.

Reserves

- 1820. Accumulated Depreciation The total of Accounts 3100 and 3200.
- 1830. <u>Accumulated Amortization</u> The total of Accounts 3410, 3420, 3500, and 3600. For those carriers reporting at the Class B account level, enter the total of Accounts 3400, 3500, and 3600.
- 1840. <u>Deferred Operating Income Taxes</u> The total of Accounts 4100 and 4340.
- 1850. <u>Customer Deposits</u> The balance of Account 4040. This amount is separated between state and interstate by application of the interstate plant factor or special study. The interstate plant factor is calculated by dividing interstate plant-in-service by total plant-in-service.¹
- 1870. Other Deferred Credits The balance of Account 4360. Amounts excluded from ratemaking are removed in Row 1885.
- 1881. Other Long-Term Liabilities The balance of Account 4310.
- 1882. Deferred Tax Liabilities The balance of Accounts 4341 and 4361.
- 1883. Other Jurisdictional Liabilities and Deferred Credits The balance of Account 4370.

This method for separation of customer deposits between state and interstate will be used as an interim measure until such time as provision is made for separation of customer deposits in Part 36 of the Commission's Rules. <u>See</u> Amendment of Part 65 of the Commission's Rules to Prescribe Components of the Rate Base and Net Income of Dominant Carriers, <u>Report and Order</u>, 3 FCC Rcd 269 (1987).

- 1885. <u>FCC Reserve Adjustment</u> This amount shall contain the net of: (1) reserve items not included above which the Commission has expressly included for ratemaking purposes; and (2) reserve items included above which the Commission has expressly excluded for ratemaking purposes. A positive value represents a net reserve allowance and a negative value represents a net reserve disallowance.
- 1890. Total Reserves The total of Rows 1820 through 1885.

Return Data

- 1910. Average Net Investment The total of Rows 1690 and 1790 less Row 1890.
- 1915. Net Return The total of Rows 1090 and 1290 less Rows 1190, 1390, 1490 and 1590. For those carriers reporting at the Class B account level, enter the total of Rows 1090 and 1290 less 1190, 1390 and 1595.
- 1920. <u>Rate of Return</u> Row 1915 divided by Row 1910, multiplied by 100. Round to 2 decimal places. All price cap companies should insert zeros in Columns (m), (n), (p), (r) and (s).

Miscellaneous Data

- 1950. <u>Lifeline Adjustment</u> Enter this amount pursuant to Section 54.411.
- 1960. <u>Universal Service Fund High Loop Cost</u> Universal service fund high loop cost support received for the reporting period as calculated by the universal service fund administrator pursuant to Sections 36.601 641 (rural carriers) or Section 54.309 (non-rural carriers).
- 1970. Common Line Support-Long Term Enter the amount of long-term support (LTS), which is a portion of the carrier's Universal Service contribution payment submitted to NECA pursuant to Section 69.612(a). The amount reported in this row is calculated as follows: Total Interstate and International End User Telecommunications Revenue (less International Exception Revenue) from January 1, 2000 to December 31, 2000 times 0.006099 (the LTS portion of the annualized Universal Service contribution factor). The revenues to be used in this calculation are as reported to NECA April 1, 2001 on FCC form 499A, line 420, columns (d) + (e). This item is reported as a negative amount. **Note:** Carriers that are in the Common Line Pool will report zero.

TABLE I - COLUMN DESCRIPTIONS

Each column is a cost category, access element, or summary thereof, specified in the Commission's Rules. Columns (b), (c) and (d) shall be reported as booked. Column (e) shall contain the off-book adjustments necessary to arrive at the amount subject to separations. The remaining columns shall be reported as adjusted.

Column

Description

- b. <u>Total</u> This column reflects the operating results for each of the rows itemized in this report, and includes all regulated and nonregulated company operations for each row. These amounts are represented prior to separation between state and interstate jurisdictions and are reported as booked.
- c. <u>Nonregulated</u> This column reflects the amount of each row pertaining to nonregulated activities in compliance with Docket 86-111. These amounts are reported as booked.
- d. <u>SNFA and Intra-company Adjustments</u> This column reflects adjustments made to each row for costs related to shared network facility arrangements and intra-company subsidiary contracts. These amounts are reported as booked.
- e. <u>All Other Adjustments</u> This column reflects all remaining adjustments such as prior period adjustments and adjustments necessary to arrive at the amount subject to separations. In addition, Part 36 study adjustments to reflect the reallocation of common power and common other costs between the COE accounts in Part 32 should be entered in this column. The affected rows are 1630, 1640 and 1650.
- f. <u>Subject to Separations</u> This column reflects that portion of each row that must be allocated between state and interstate jurisdictions pursuant to Part 36 of the Commission's Rules. Column (b) less Columns (c), (d) and (e). This amount also equals the total of Columns (g) and (h) except for those rows where a N/A appears in Column (g).
- g. <u>State</u> This column reflects that portion of each row that is allocated to the state jurisdiction for which this schedule is being filed, pursuant to Part 36 of the Commission's Rules. The cost of detariffed CPE shall be entered in this column pursuant to Section 36.142.
- h. <u>Interstate</u> This column reflects that portion of each row that is allocated to the interstate jurisdiction for which this schedule is being filed, pursuant to Part 36 of the Commission's Rules.
- m. <u>Common Line</u> This column reflects those amounts that are assigned to the common line access elements pursuant to Part 69 of the Commission's Rules.

<u>Traffic Sensitive</u> - This column reflects those amounts that are assigned to the Traffic Sensitive Access elements and sub-elements pursuant to Part 69 of the Commission's Rules.

- n. <u>Switching</u> This column reflects that portion of each row associated with connection of toll lines to toll lines, or toll lines to local central offices, exclusive of equal access costs if the exchange carrier has a separate equal access rate element. The amounts entered in this column are applicable to the Local Switching Access element pursuant to Part 69 of the Commission's Rules.
- p. <u>Transport</u> This column reflects that portion of each line item applicable to charges assessed upon all interexchange carriers who use switching or transport facilities that are apportioned to the transport element or elements for purposes of apportioning net investment. The amounts entered in this column are assigned to the Transport Access elements pursuant to Part 69 of the Commission's Rules.
- q. <u>Information</u> This column reflects that portion of each row applicable to charges assessed upon all interexchange carriers who are connected to assistance boards through interexchange directory assistance trunks. The amounts entered in this column are assigned to the Information Access element pursuant to Part 69 of the Commission's Rules.
- r. <u>Total Traffic Sensitive</u> This column reflects those amounts that are assigned to the Traffic Sensitive Access elements and sub-elements pursuant to Part 69 of the Commission's Rules. **Note:** This column is the total of Columns (n) and (p), plus Traffic Sensitive Information (charges assessed upon all interexchange carriers who are connected to assistance boards through interexchange directory assistance trunks).
- s. <u>Special Access</u> This column reflects that portion of each row applicable to the total of all sub-elements that have been established for the use of equipment or facilities assigned to the Special Access element for purposes of apportioning net investment. The amounts entered in this column are assigned to the Special Access element pursuant to Part 69 of the Commission's Rules.
- u. <u>Billing and Collection</u> This column reflects that portion of each row applicable to Billing and Collection services pursuant to Part 69 of the Commission's Rules.
- v. <u>Interexchange (IX)</u> This column reflects that portion of each row applicable to Interexchange services pursuant to Part 69 of the Commission's Rules.

TABLE II - DEMAND ANALYSIS TABLE

ANNUAL DATA - END OF YEAR VIEW

GENERAL INSTRUCTIONS

<u>Originating minutes of use (MOU)</u> is a measurement of traffic on originating MTS and MTS-like common lines.

<u>Terminating MOU</u> is a measurement of traffic on terminating MTS and MTS-like, originating 800, terminating out WATS, originating open-end-FX and terminating open-end-FX common lines.

<u>Premium carrier common line (CCL) MOU</u> is a measurement of Feature Group A (FGA) and Feature Group B (FGB) traffic originating from or terminating at offices converted to equal access, plus all Feature Group C (FGC), Feature Group D (FGD), and interstate/intraLATA MOU, excluding closed-end WATS and WATS type MOU.

<u>Non-Premium CCL MOU</u> is a measurement of FGA and FGB access MOU originating and/or terminating at offices not converted to equal access.

Rows 2010 through 2060 of this table should contain annual data reported in thousands. Rows 2090 through 2150 should also be reported as end of the year data and reported in whole numbers.

ROW INSTRUCTIONS

Row

- 2010. Originating Premium CCL MOU are calculated by dividing the originating premium CCL revenue reported to the pool by the originating premium CCL rate, calculated pursuant to Section 69.105. **Note:** All reseller's minutes should be added to the calculated minutes for this row.
- 2020. <u>Terminating Premium CCL MOU</u> are calculated by dividing the terminating premium CCL revenue by the terminating premium CCL rate, calculated pursuant to Section 69.105. **Note:** All reseller's minutes should be added to the calculated minutes for this row.
- 2030. Originating Non-Premium CCL MOU are calculated by dividing the originating Non-Premium CCL revenues reported to the pool by the product of the originating premium rate and .45, pursuant to Section 69.113. **Note:** All reseller's minutes should be added to the calculated minutes for this row.

- 2040. <u>Terminating Non-Premium</u> CCL MOU are calculated by dividing the terminating Non-Premium CCL revenues by the product of the terminating premium CCL rate and .45, calculated pursuant to Section 69.113. **Note:** All reseller's minutes should be added to the calculated minutes for this row.
- 2050. <u>Total Premium</u> traffic sensitive MOU are calculated using premium local switching revenues and the appropriate rates. **Note:** All reseller's minutes should be added to the calculated minutes for this row.
- 2060. <u>Total Non-Premium</u> traffic sensitive MOU are calculated using non-premium local switching revenues and the appropriate rates. **Note:** All reseller's minutes should be added to the calculated minutes for this row.
- 2090. <u>Single Line Business Access Lines</u> subject to the single line business interstate end user common line charge, pursuant to Section 69.104(h), excluding company official, mobile telephone/pagers, off-premises extensions, and special access. Enter end-of-year, in-service amounts.
- 2100. <u>Residence Lifeline Access Lines</u> for which the interstate end user common line charge is reduced or waived. The decision to implement a lifeline plan is left to the individual state commission. Enter end-of-year, in-service amounts.
- 2110. <u>Residence Non-Lifeline Access Lines</u> subject to the residence interstate end user common line charge. This count will include employee concession lines. Enter end-of-year, inservice amounts.
- 2120. <u>Multiline Business Access Lines</u> subject to the multiline business interstate end user common line charge including payphone lines, PBX trunks, Centrex CU trunks, hotel/motel LD trunks and Centrex CO lines. Enter end-of-year, in-service amounts.
- 2140. <u>Access Lines Subject To A Special Access Surcharge</u> are the number of lines subject to the special access surcharge pursuant to Sections 69.5(c) and 69.115. Enter end-of-year, inservice amounts.
- 2150. <u>Total Billable Access Lines</u> are lines billed the end user common line charge or the special access surcharge. Enter the sum of Rows 2090 through 2140. (Row 2150 should be the same as Row 9010 in ARMIS Report 43-04.)

CERTIFICATION

I certify that I am an officer of the foregoing report and that to the best of my knowledge, informatio fact contained in this report are true and that said report is an accurate above named respondent in respect to the data set forth herein for the p	statement of the affairs of the
PRINTED NAME	
POSITION	
SIGNATURE	
DATE	
(Persons making willful false statements in this report form can be pur under the Communications Act, 47 U.S.C. 220(e).)	nished by fine or imprisonment
CONTACT PERSON	
TELEPHONE NUMBER	

A. Introduction

This document contains the detailed automated data processing (ADP) specifications for the automated report to be filed as FCC Report 43–01, the ARMIS Annual Summary Report.

B. General Format and Media

- 1. All data must be submitted on 3.5-inch high density IBM-PC compatible diskettes. Each diskette must have a label that displays the report number, the company name, the COSA(s), the reporting period, the version, the submission number, and the date data was submitted to the FCC. Additionally, the label must be placed on the diskette so that it is readable with the metal plate facing down. See page 6 for sample diskette label.
- 2. All files must be coded in ASCII.
- 3. See sections B and C on pages 1 and 2 of the Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."
- 4. The file name for each file has six components:
 - a. the four letter COSA code (CO = Company, SA = Study Area, see the COSA Code Table for a list of companies and their respective COSAs).
 - b. the last two digits of the year which is covered by the data.
 - c. the letters "AS".
 - d. a decimal point.
 - e. the letter "P", "C", or "U" to indicate whether this is the Public version, the Confidential version, or the Unrestricted version.
 - f. two digits (zero filled) for the submission number: Submission 00 is for test data purposes only; Submission 01 is for the first submission of a year's data. A higher number (2, 3, etc.) and a new data entry date must be used each time a change occurs to denote a new submission. If there is a change in the data in either the automated or paper report, the carrier must resubmit both. The automated and paper report submission numbers must be the same. When correcting format errors (e.g., misplaced or invalid delimiters), a new submission number is not required, however, the data entry date must be changed to reflect the date of the format change.

For example, the file name for the Unrestricted Version of the initial Annual Summary Report data file to be submitted by Illinois Bell to cover the calendar year 2001, would be LBIL01AS.U01:

- LBIL COSA for Illinois Bell
- 01 Data for calendar year 2001
- AS Annual Summary Report data file
- Decimal point
- U Unrestricted version
- O1 First submission of this year's data
- 5. A separate file must be prepared for each report. More than one file can be placed on the same diskette, as long as they cover the same period and version (different submissions numbers are allowed).

C. <u>Data Entry Conventions</u>

- 1. Give each record a unique record number, beginning with 1001 and incrementing by one, with no numbers skipped.
- 2. Begin each data record in column 1 and make each record the proper length as specified in the record layouts. Commas are used as delimiters between fields. All numeric fields are right justified and space filled, <u>e.g.</u> use <u>123</u>, NOT <u>123</u>. All nonnumeric fields are enclosed in double quotation marks and are left justified and space filled within these quotation marks, e.g. use "John Doe".
- 3. If an entry is to be a subtraction, indicate so by placing a minus sign in the column, immediately preceding the numeric data, e.g., use -4, NOT 4 or (4).
- 4. Do NOT include "\$", "%", embedded commas, decimal points, quotes or other formatting characters in any numeric data fields, except for row numbers and percentage fields, which will include a decimal point but not a percent sign.
- 5. In any numeric data field designated by N/A, enter –99999. If a "Public Version" diskette is filed, enter –88888 in any numeric data field for which data are "Withheld" to indicate that confidential treatment has been requested. **DO NOT** override N/A. These entries must be formatted according to the format rules for the particular data field; e.g., in the percentage fields, –99999 would be entered as –99999.00.
- 6. If a reporting carrier wishes to apply data to a field containing a N/A, the carrier should enter as a footnote to the field, the amount(s) and an explanation. The amount(s) must not be entered in the N/A field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

D. <u>Rounding Conventions</u>

- 1. As specified in the Report Definition, all monetary figures must be rounded to the nearest thousand dollars.
- 2. All minutes of use (MOU) data to be provided in the Demand Analysis Table must be rounded to the nearest thousand.
- 3. All access line data (Single Line Business, Residence Lifeline, etc.) to be provided in the Demand Analysis Table must be reported in whole numbers.
- 4. Rate of return amounts must be entered as in the following example and rounded to 2 decimal places.

Example: 23.70561 percent must be entered as 23.71

E. Footnotes

- 1. If any data for the current period differs materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, then include detailed footnote text to explain the specific circumstances.
- 2. If the reporting carrier does not follow the procedures described in the row and column instructions of the Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission. See Section E of the Reporting Procedures for examples of valid footnotes.
- 3. Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a resubmission nullifies an existing footnote, remove the footnote.
- 4. Footnotes must be included in the footnote text record(s) of the automated report.

F. Errata

- 1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-01. See Section B of the Reporting Procedures for use of submission numbers when an erratum occurs.
- 2. Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. If the data items being corrected impact other data items in the report, then those items must also be corrected and referenced. Erratum references should reflect only those items corrected in the new submission. References from prior submissions must not be included in the new submission
- 3. These references must be included in the Erratum Record(s). In addition, carriers must include in the transmittal letter, a brief statement indicating the reason for the errata.

G. Data Validation Programs

1. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission. Once the carrier corrects its data so that the edit check program identifies no errors, the carrier should submit the ARMIS report along with a copy of the edit check printout to the Commission verifying that the program did not identify any errors.

H. Data Record Descriptions

The eight data record types are described below. Unless otherwise indicated, report the same number of records per record type, for both Class A and Class B account level reporting. See pages 7 through 19 for record layouts. The automated file will consist of the following record types:

1. Record Type H1 – Header Record

One Type H1 record per file. The first record of each file. Contains identifying data. See page 7 for record layout.

2. Record Type L2 – Label Record

One Type L2 record per file. The second record of each file. Contains report number, accounting level reporting (Class A or Class B), carrier name, study area name, etc. See page 8 for record layout.

3. Record Type R4 – Revenue Requirement Data Record

68 Type R4 records per file for Class A account level reporting as shown on pages 3 - 6 of the Report Definition **or** 60 Type R4 records per file for Class B account level reporting as shown on pages 7 - 10. Each record contains data values for a particular revenue or revenue requirement element broken out by the cost categories and access elements. See pages 9 through 11 for record layout.

4. Record Type D1 – Demand Analysis Data Record

12 Type D1 records per file. One record for each of the 12 rows of demand analysis data (end of year view) as shown on page 11 of the Report Definition. Each record contains yearly details of minutes of use data. In addition, the last six records contain access line data. See page 12 for record layout.

5. Record Type C2 – Confidential Treatment Record

Optional. Zero or more Type C2 records per file. Contains information to identify the data for which the carrier is seeking confidential treatment. See pages 13 & 14 for record layout.

6. Record Type F1 – Footnote Record

Optional. Zero or more Type F1 records per file. Contains explanatory footnote text. See pages 15 & 16 for record layout.

7. Record Type E2 – Erratum Record

Zero Type E2 records in the first submission of a year's data. One or more Type E2 records per file in revisions filed to correct that year's submission. Each time an erratum occurs, a carrier must use a new submission number. The same submission number must be used for the automated report and the paper report. Contains information to identify the data which was corrected in the submission. See pages 17 & 18 for record layout.

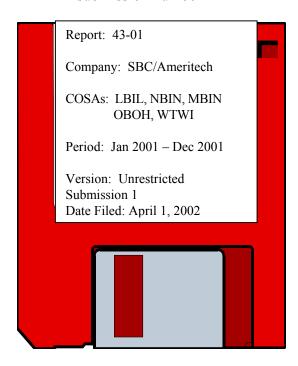
8. Record Type T1 – Trailer Record

One Type T1 record per file. The last record of each file. Contains contact person, etc. See page 19 for record layout.

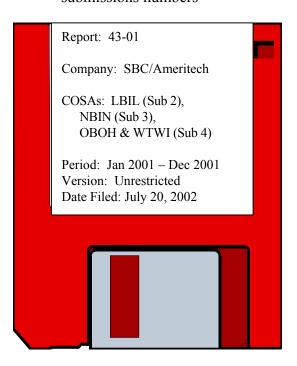
SAMPLE DISKETTE AND LABEL

Each diskette must have a label that displays the report number, the company name, the COSA(s), the reporting period, the version, the submission number, and the date data was submitted to the FCC. Additionally, the label must be placed on the diskette so that it is readable with the metal plate facing down.

Sample 1: COSAs with the same submission number



Sample 2: COSAs with different submissions numbers



RECORD TYPE H1 – HEADER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1001	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"H1"	13 – 16	Always contains the letter H capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	File Name	"LBIL01AS.U01"	18 – 31	The name of the ASCII file. Format: See page 1, paragraph B.4. Include quotation marks.
5	Year	2001	33 – 36	The year covered by the data.
6	Quarter #	0	38	Always contains the number 0 since this is an annual data file.
7	Data Entry Date	20020315	40 – 47	The date on which the data were last entered or revised. Format: YYYYMMDD.
8	Version	"U"	49 – 51	The version letter (P, C or U) capitalized (Public, Confidential or Unrestricted). Format: Include quotation marks.
9	Submission #	01	53 – 54	00 for test data purposes only; 01 for first submission of a year's data. Higher numbers (02, 03, etc.) are used each time a change occurs to denote a new submission. The same submission number must be used for the automated and paper reports. Format: Right justified.
10	End of Record Code	"XQ"	56 – 59	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1 2 3 4 5

 $\underline{12345678901234567890123456789012345678901234567890123456789}$

Sample record:

1001, "LBIL", "H1", "LBIL01AS.U01", 2001, 0, 20020315, "U", 01, "XQ"

RECORD TYPE L2 – LABEL RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
1	Record Number	1002	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"L2"	13 – 16	Always contains the letter L capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Report Number	"FCC REPORT 43–01"	18 – 35	Always contains "FCC REPORT 43–01" capitalized. Format: Include quotation marks.
5	Account Filing Level	"A"	37 – 39	Account filing level (Class A or B) capitalized. Format: Include quotation marks.
6	Carrier	"Illinois Bell " (spaces until pos. 70)	41 – 71	Name of the carrier. Format: Left justified and space filled. Include quotation marks.
7	Study Area	"Illinois "	73 – 95	Name of the study area. Format: Left justified and space filled. Include quotation marks.
8	Period Covered	"Jan 2001 to Dec 2001"	97 – 118	Period covered by the data. Format: "mmm yyyy to mmm yyyy" Include quotation marks.
9	End of Record Code	"XQ"	120 – 123	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1002, "LBIL", "L2", "FCC REPORT 43-01", "A", "Illinois Bell

","Illinois

1 1 1 0 1 2

789012345678901234567890123

Continuation of sample record:

"Jan 2001 to Dec 2001", "XQ"

RECORD TYPE R4 - REVENUE REQUIREMENT DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	Position	<u>Description</u>
1	Record Number	1010	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"R4"	13 – 16	Always contains the letter R capitalized and the number 4 with no space between them. Format: Include quotation marks.
4	Row Number	1090.0	18 – 23	Row numbers as identified on the Report Definition. Valid range: 1010.0 to 1970.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (b) data	81728 -or- 12.00	25 – 33	This field contains the data corresponding to column (b) as shown on the Form Section of the Report Definition. DO NOT override designated N/As. Format: Right justified and space filled. Enter –99999 in integer rows and –99999.00 in percentage rows where a field is designated by N/A. Enter –88888 in integer rows and –88888.00 in percentage rows on the "public version" diskette to indicate that confidential treatment has been requested. All other fields must be populated. If there are no data applicable to an open field enter zero.
6	Column (c) data	5432	35 – 43	Column (c) data Format: See Field 5 above.
7	Column (d) data	2716	45 – 53	Column (d) data Format: See Field 5 above.
8	Column (e) data	2716	55 – 63	Column (e) data Format: See Field 5 above.
9	Column (f) data	70864	65 – 73	Column (f) data Format: See Field 5 above.
10	Column (g) data	5432	75 – 83	Column (g) data Format: See Field 5 above.

RECORD TYPE R4 - REVENUE REQUIREMENT DATA RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	Description
11	Column (h) data	65432	85 – 93	Column (h) data Format: See Field 5 above.
12	Column (m) data	5432	95 – 103	Column (m) data Format: See Field 5 above.
13	Column (n) data	2716	105 – 113	Column (n) data Format: See Field 5 above.
14	Column (p) data	5432	115 – 123	Column (p) data Format: See Field 5 above.
15	Column (r) data	16296	125 – 133	Column (r) data Format: See Field 5 above.
16	Column (s) data	5432	135 – 143	Column (s) data Format: See Field 5 above.
17	Column (u) data	19136	145 – 153	Column (u) data Format: See Field 5 above.
18	Column (v) data	19136	155 – 163	Column (v) data Format: See Field 5 above.
19	End of Record Code	"XQ"	165 – 168	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

RECORD TYPE R4 - REVENUE REQUIREMENT DATA RECORD (continued)

Note: All fields are separated by commas.

Footnote records are needed if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

1	2	3	4	5	6	7	8	9
123456789012	23456789012	3456789012	3456789012	2345678901	234567890	1234567890	12345678901234	5678901234
Sample Recor	rd:							
1010,"LBIL",	"R4",1090.	8172	8, 543	32, 27	16, 2	716, 70	864, 5432,	65432 ,
1067,"LBIL",	"R4",1920.	0,-99999.0	0,-99999.0	00,-99999.	00,-99999	.00,-99999	.00,-99999.00,	25.27,
1	1	1	1	1	1	1		
0	1	2	3	4	5	6		
567890123456	7890123456	7890123456	7890123456	6789012345	678901234	5678901234	5678	
Continuation	n of sample	record:						
5432,	2716,	5432,	16296,	5432,	19136,	19136,	"XQ"	
35.62,	12.43,	22.65,	23.71,	11.22,-	99999.00,-	-99999.00,	"XQ"	

RECORD TYPE D1 – DEMAND ANALYSIS DATA RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	Position	Description
1	Record Number	1071	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"D1"	13 – 16	Always contains the letter D capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Row Number	2010.0	18 – 23	Row numbers as identified on the Report Definition. Valid range: 2010.0 to 2150.0 Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
5	Column (bb) data	768945	25 – 33	This field contains the data corresponding to column (bb) as shown on the Form Section of the Report Definition. Format: Right justified and space filled. All other fields must be populated. If there are no data applicable to an open field enter zero.
6	End of Record Code	"XQ"	35 – 38	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

Footnote records are needed if any data for the current period differ materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

1 2 3

RECORD TYPE C2 – CONFIDENTIAL TREATMENT RECORD

Field	<u>Item</u>	<u>Example</u>	Position	Description
1	Record Number (for this record)	1083	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"C2"	13 – 16	Always contains the letter C capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Record Number (for the confidential data)	1010	18 – 21	This field contains the record number of the record which contains the data for which the carrier is seeking confidential treatment. If the request is for the entire column(s) or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the confidential data appear. If the request is for the entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	1090.0	30 – 35	This field contains the row number of the row which contains the confidential data as identified in the Report Definition. If the request is for the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"B "	37 – 40	This field contains the column letter(s) of the confidential data as identified in the Report Definition. If the request is for an entire row, an entire table, or the entire submission, enter "ZZ". If the request is for more than one column but less than the entire row, then populate this field and as many as needed for fields 8 thru 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE C2 – CONFIDENTIAL TREATMENT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	Description
8	Second Column Label	"C "	42 – 45	
9	Third Column Label	"H "	47 – 50	Fields 8 through 26 are similar to field 7 and are used when the request is for the same row and more than one column. Otherwise, enter "".
26	Twentieth Col. Label	" "	132 – 135	
27	End of Record Code	"XQ"	137 – 140	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

	1	2	3	4	5		6		7		8		9	
12345	6789012345	6789012345	67890123456	7890123	45678901	234567	890123	45678	90123	45678	90123	345678	90123	3456
Sampl	e records:													
1083,	"LBIL","C2	",1010,"I	",1090.0,	"В ","Н	","M ",	" ","	","	","	","	","	","	","	","	",
1084,	"LBIL","C2	",1020,"I	",1190.0,	"ZZ","	"," ",	" ","	","	","	","	","	","	","	","	",
1085,	"LBIL","C2	",9999,"I	",9999.0,	"B ","	"," ",	" ","	","	","	","	","	","	","	","	",

1	1	1	1	1
0	1	2	3	4
78901234	56789012345	6789012345	678901234	567890

Continuation of sample records:

RECORD TYPE F1 – FOOTNOTE TEXT RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	Position	Description
1	Record Number (for this record)	1086	1 – 4	The sequential number of <u>this</u> record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"F1"	13 – 16	Always contains the letter F capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Record Number (for the footnoted data)	1010	18 – 21	This field contains the record number of the record which contains the footnoted data. If the footnote pertains to the entire column(s), an entire table, or the entire submission, use 9999. Format: Right justified and space filled.
5	Table Number	"I "	23 – 28	This field contains the table number (Roman numerals) of the table in which the footnoted data appear. If the footnote pertains to an entire table, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	1090.0	30 – 35	This field contains the row number of the row which contains the footnoted data as identified in the Report Definition. If the footnote pertains to the entire column(s), an entire table, or the entire submission, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"C "	37 – 40	This field contains the column letter(s) of the footnoted data as identified in the Report Definition. If the footnote pertains to an entire row, an entire table, or the entire submission, enter "ZZ". Format: Include quotation marks. Left justified and space filled.
8	Footnote Number	1	42 – 44	The number of this particular footnote. Valid range: 1 to 999. Format: Right justified and space filled.

RECORD TYPE F1 – FOOTNOTE TEXT RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	<u>Position</u>	<u>Description</u>
9	Sequence Number	1	46 – 47	The sequence number of the record within the footnote. In other words, the order of the specific record in the sequence of records which, when combined, will provide the entire footnote. Valid range: 1 to 99. Format: Right justified and space filled.
10	Footnote Text	"Footnote text " (Spaces until pos. 104)	49 – 105	The text of the footnote or of the continuation line. Format: Include quotation marks at the beginning and end of this field and left justify within these quotation marks.
11	End of Record Code	"XQ"	107 – 110	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

Footnote records are needed if any data for the current period differ materially from those for the previous period and the difference is not self–explanatory but was caused by unusual circumstances. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a submission nullifies an existing footnote, remove the footnote.

1	1								
1	9 0	8	7	6	5	4	3	2	1
234567890	9012345678901	789012345678	789012345	890123456	678901234567	9012345	7890123456789	4567890123456	1234567890123
								s:	Sample record
","XQ"		1	footnote	text for	1,"Footnote	", 1,	",1090.0,"C	F1",1010,"I	1086,"LBIL","
","XQ"		note 1	for foot	tion text	2,"continua	", 1,	",1090.0,"C	F1",1010,"I	1087,"LBIL","
","XQ"			note 1.	e of foot	3,"last lin	", 1,	",1090.0,"C	F1",1010,"I	1088,"LBIL","
","XQ"	Row 1090.0	E, Table I,	ns to Col	2 pertain	1,"Footnote	", 2,	",1090.0,"E	F1",1010,"I	1089,"LBIL","
","XQ"	Row 1090.0	G, Table I,	ns to Col	3 pertain	1,"Footnote	", 3,	",1090.0,"G	F1",1010,"I	1090,"LBIL","
0.0.","XQ"	e I, Row 1190	cols of Tabl	ns to all	4 pertain	1,"Footnote	Z", 4,	",1190.0,"ZZ	F1",1020,"I	1091,"LBIL","
. ","XQ"	e I Column M.	rows of Tabl	ns to all	5 pertain	1,"Footnote	", 5,	",9999.0,"M	F1",9999,"I	1092,"LBIL","
). ","XQ"	II Row 2010.0	BB of Table	ns to Col	6 pertain	1,"Footnote	3", 6,	",2010.0,"BB	F1",1071,"II	1093,"LBIL","

RECORD TYPE E2 – ERRATUM RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	Position	<u>Description</u>
1	Record Number (for this record)	1094	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"E2"	13 – 16	Always contains the letter E capitalized and the number 2 with no space between them. Format: Include quotation marks.
4	Record Number (for the corrected data)	1010	18 – 21	This field contains the record number of the record which contains the data which were corrected in this submission. If the entire column(s), an entire table, or the entire submission was corrected, use 9999. Format: Right justified and space filled.
5	Table Number	uI n	23 – 28	This field contains the table number (Roman numerals) of the table in which the corrected data appear. If an entire table or submission was corrected, use "ZZZZ". Format: Include quotation marks. Left justified and space filled.
6	Row Number	1090.0	30 – 35	This field contains the row number of the row which contains the corrected data as identified in the Report Definition. If the entire column(s), an entire table, or the entire submission was corrected, enter 9999.0. Format: Right justified and space filled, with one decimal place. Since all applicable row numbers are integers, append .0 to each row number.
7	Column Label	"C "	37 – 40	This field contains the column letter of the corrected data as identified in the Report Definition. If an entire row, an entire table, or the entire submission was corrected, enter "ZZ". If more than one column but less than the entire row was corrected, then populate this field and as many as needed of fields 8 through 26. Format: Include quotation marks. Left justified and space filled.

RECORD TYPE E2 – ERRATUM RECORD (continued)

<u>Field</u>	<u>Item</u>	<u>Example</u>	Position	Description
8	Second Column Label	"E "	42 – 45	
9	Third Column Label	"G "	47 – 50	Fields 8 thru 26 are similar to Field 7 and are used when the correction is in the same row and more than one column.
•				Otherwise, enter " ".
26	Twentieth Col. Label	п п	132 – 135	
27	Footnote Number	1	137 – 139	This field contains the footnote number that explains the correction. Format: Right justified and space filled.
28	End of Record Code	"XQ"	141 – 144	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

When an erratum occurs, carriers must use higher submission numbers and a new data entry date to denote a new submission. If there is a change in either the automated or paper report, the carrier must re—submit both. The automated report and the paper report submission numbers must be the same.

If the data items being corrected impact other data items in the report, then those items must also be corrected and referenced. Erratum references should reflect only those items corrected in the new submission. References from prior submissions must not be included in the new submission.

In addition to including these references in the erratum record(s) of the automated report, carriers must include a brief statement indicating the reason for the errata in the transmittal letter.

	1	2	3	4		5		6		7		8		9	
123456789	901234567	890123456	678901234	5678901	2345678	90123	45678	90123	45678	90123	45678	90123	345678	90123	3456
Sample re	ecords:														
1094,"LB	IL","E2",	1010 ," I	",1090.	0,"C ",	"E ","G	","	","	","	","	","	","	","	","	","	",
1095,"LB	IL","E2",	1020 ," I	",1190.	0,"ZZ",	" ","	","	","	","	","	","	","	","	","	","	",
1096,"LB	IL","E2",	9999 ," I	",9999.	0,"M",	" ","	","	","	","	","	","	","	","	","	","	",
1	1	1	1		1										
0	1	2	3		4										
78901234	567890123	456789012	234567890	1234567	8901234										
Continua	tion of s	ample red	cords:												
" ","	'," ","	"," ",	" "," "	," ",	1,"XQ"										
" ","	'," ","	"," ",	" "," "	," ",	4,"XQ"										
" ","	'," ","	"," ",	" "," "	," ",	5,"XQ"										

RECORD TYPE T1 – TRAILER RECORD

<u>Field</u>	<u>Item</u>	<u>Example</u>	Position	Description
1	Record Number	1097	1 – 4	The sequential number of this record within this data file plus 1000. Format: Right justified and space filled.
2	COSA	"LBIL"	6 – 11	The COSA code for the filing entity. Format: Include quotation marks.
3	Record Type	"T1"	13 – 16	Always contains the letter T capitalized and the number 1 with no space between them. Format: Include quotation marks.
4	Contact Person	"John Doe " (spaces until pos. 58)	18 – 59	The name of the person to contact if there are questions about the report. Format: Include quotation marks.
5	Telephone #	"(202) 555–1212 x123 "	61 – 82	The Contact Person's telephone number. Format: Include quotation marks.
6	End of Record Code	"XQ"	84 – 87	Always contains the letters XQ capitalized with no space between them to indicate the end of the record. Format: Include quotation marks.

Note: All fields are separated by commas.

1 2 3 4 5 6 7 8

Sample record:

1097,"LBIL","T1","John Doe

","(202) 555-1212 x123 ","XQ"

A. Introduction

This document contains the page layout and detailed specifications for the paper report to be filed as FCC Report 43–01, the ARMIS Annual Summary Report.

B. General Instructions

- 1. See sections B and C on pages 1 and 2 of the Reporting Procedures for a discussion of the Confidential Version, the Public Version, and the Unrestricted Version of this report and for a definition and discussion of data items that are "Not Available" or are "Withheld."
- 2. The paper report must be printed on 8 1/2 inch by 11 inch paper. For ease of preparation, an original may be produced on larger paper and reduced to this size for submission. Copies filed must be legible and permanent, in black ink. The report may be printed in portrait mode (8 1/2 inches across the top of the page) or landscape mode (11 inches across the top of the page). In portrait mode, the printing should not be smaller than 17 characters per inch and 8 lines per inch; in landscape mode, the printing should not be smaller than 15 characters per inch and 10 lines per inch.

C. Data Entry Conventions

- 1. If an entry is to be a subtraction, indicate so by placing a minus sign in the column immediately preceding the numeric data, e.g., use -4, NOT 4 or (4).
- 2. Items that need not be reported because they do not apply are designated by N/A. If a "Public Version" report is filed, enter W/H in any numeric data field for which data are "Withheld". **DO NOT** override N/As. If a reporting carrier should wish to apply data to a field containing an N/A, the carrier should enter the amount(s) and an explanation as a footnote to the field. The amount(s) must not be entered in an N/A field. All other fields must be populated. If there are no data applicable to an open field, enter zero.

D. Rounding Conventions:

- 1. As specified in the Report Definition, all monetary figures must be rounded to the nearest thousand dollars.
- 2. All minutes of use (MOU) data to be provided in the Demand Analysis Table must be rounded to the nearest thousand.

- 3. All access line data (Single Line Business, Residence Lifeline, etc.) to be provided in the Demand Analysis Table must be reported in whole numbers.
- 4. Rate of return amounts must be entered as in the following example and rounded to 2 decimal places.

Example: 23.70561 percent must be entered as 23.71

E. Footnotes

- 1. If any data for the current period differs materially from those for the previous period and the difference is not self-explanatory but was caused by unusual circumstances, then include detailed footnote text to explain the specific circumstances.
- 2. If the reporting carrier does not follow the procedures described in the row and column instructions of the Report Definition, it must explain any deviations from those procedures in an explanatory footnote. Such footnotes must provide detailed explanations of the procedures actually used by the carrier and its specific reasons for deviating from procedures prescribed by the Commission's Rules. This provision should not be interpreted to mean that deviations from the prescribed rules will automatically be approved by the Commission. See Section E of the Reporting Procedures for examples of valid footnote text.
- 3. Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a resubmission nullifies an existing footnote, remove the footnote.
- 4. Footnotes must be included in the footnote table, not on individual table pages.

F. Errata

- 1. Carriers are under a legal obligation to correct any erroneous data discovered in FCC Report 43-01. See Section B of the Reporting Procedures for use of submission numbers when an erratum occurs.
- Submissions containing corrected data must include references to indicate which data items were corrected since the previous submission. If the data items being corrected impact other data items in the report, then those items must also be corrected and referenced. Erratum references should reflect only those items corrected in the new submission. References from prior submissions must not be included in the new submission.

Illustrated in Paper Report

3. These references must be included in the Erratum Table. In addition, carriers must include in the transmittal letter, a brief statement indicating the reason for the errata.

G. Data Validation Programs

1. Each reporting carrier must validate its data by using the most recent edit check program(s), provided by the Commission, for the reporting year. When an error is detected, the carrier must correct the error prior to submitting the report to the Commission. Once the carrier corrects its data so that the edit check program identifies no errors, the carrier should submit the ARMIS report along with a copy of the edit check printout to the Commission verifying that the program did not identify any errors.

H. Page Layouts

- 1. The page layout for this report is illustrated in the Form Section of the Report Definition. There is a separate "table view" for Class A account and Class B account filing levels. Depending upon the account level used, the carrier should submit only the "table view" that applies.
- 2. The following note must appear at the bottom of all pages, where applicable. THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR SOME DATA ON THIS PAGE. SEE THE CONFIDENTIAL TREATMENT TABLE FOR SPECIFIC INFORMATION.
- 3. The Paper Report will consist of the following pages:

		Specs. on Page
	The Cover Page	24
<u>Table</u>		Illustrated in Report Definition Form on Page
Table I	Cost and Revenue Table (Class A Account Level Reporting)	3 – 6
Table I	Cost and Revenue Table (Class B Account Level Reporting)	7 – 10
Table II	Demand Analysis Table	11

	Illustrated in Paper Report Specs. on Page
The Confidential Treatment Table (if reporting confidential data, as many pages as needed)	25
The Footnote Table (at least one page and as many pages as needed)	26
The Erratum Table (for submission number 2 or higher, as many pages as needed)	27
	Illustrated in Report Definition Form on Page
The Certification Page	24

FCC Report 43–01 xxxxxxxxx Version Submission x COSA: XXXX Approved by OMB 3060–0512 Edition Date: 12/2001

Estimated Avg. Burden Per Response: 97 Hrs

FEDERAL COMMUNICATIONS COMMISSION WASHINGTON, D.C. 20554

ARMIS ANNUAL SUMMARY REPORT

For Year End	
Account Filing Level (Class A or Class B):	
Name of Company:	
Address of Company:	

FCC Report 43–01, the ARMIS Annual Summary Report, is prescribed for each local exchange carrier (LEC) with annual operating revenues for the preceding year equal to or above the indexed revenue threshold. This report collects highly aggregated financial data reflecting the results of accounting, rate base, and cost allocation requirements prescribed in Parts 32, 64, 65, 36 and 69. This report also includes a demand analysis table containing interstate access demand data. The ARMIS Annual Summary Report specifies information requirements in a consistent format and is essential to the FCC to monitor revenue requirements, rate of return, jurisdictional separations and access charges. Response is mandatory.

Public reporting burden for this collection of information is estimated to average 97 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the Federal Communications Commission, Office of Managing Director, Washington, D.C. 20554.

An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid control number.

FCC Report 43-01 - Paper Report Specifications

December 2001

Page 25 of 27

FCC REPORT 43-01

ARMIS ANNUAL SUMMARY REPORT

Approved by OMB

3060-0512

Edition Date: 12/2001

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

COSA: xxxx

xxxxxxxxxxx VERSION SUBMISSION x

CONF. TREATMENT TABLE

PAGE 1 OF x

CONFIDENTIAL TREATMENT TABLE

Table	Row	Column(s)	
(a)	(b)	(c)	
sample en	tries:		
I	1090.0	B, H, M	
I	1190.0	ALL	
I	ALL	M	

THE COMPANY HAS REQUESTED CONFIDENTIAL TREATMENT FOR THE ABOVE DATA IN THIS REPORT.

	FCC Report 43-01 -	Paper Report	Specifications
--	--------------------	--------------	----------------

December 2001

Page 26 of 27

FCC REPORT 43–01

ARMIS ANNUAL SUMMARY REPORT

Approved by OMB 3060–0512

Edition Date: 12/2001

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

COSA: xxxx

xxxxxxxxxx VERSION

SUBMISSION x FOOTNOTE TABLE

PAGE 1 OF x

FOOTNOTE TABLE

Table	Row Col	FN#	Footnote
(a)	(b) (c)	(d)	(e)
sample	e entries:		
I	1090.0 C	1	Footnote text for footnote 1 continuation text for footnote 1
			last line of footnote 1
I	1090.0 E	2	Footnote 2 pertains to column E of Table I row 1090.0
I	1090.0 G	3	Footnote 3 pertains to column G of Table I row 1090.0
I	1190.0 ALL	4	Footnote 4 pertains to all columns of Table I row 1190.0
I	ALL M	5	Footnote 5 pertains to all rows of Table I column M
II	2010 BB	6	Footnote 6 pertains to column BB of Table II row 2010.0

-OR-

THERE ARE NO FOOTNOTES FOR THIS SUBMISSION.

REMINDER:

Footnote records are needed if any data for the current period differ materially from those for the previous period and the difference is not self–explanatory but was caused by unusual circumstances. Also, if the carrier does not follow the procedures described in the row/column instructions in the Report Definition, footnote records are needed.

Footnote entries must provide detailed explanations for only those items reported in the current submission. Footnotes from prior submissions should be included only if they remain applicable. In other words, when a submission nullifies an existing footnote, remove the footnote.

FCC Report 43-01 - Paper Report Specifications

December 2001

Page 27 of 27

FCC REPORT 43-01 ARMIS ANNUAL SUMMARY REPORT Approved by OMB 3060-0512

Edition Date: 12/2001

COMPANY: xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

STUDY AREA: xxxxxxxxxxxxxxxxxxxxxx PERIOD: From mmm yyyy to mmm yyyy

COSA: xxxx

XXXXXXXXXXX VERSION

SUBMISSION x ERRATUM TABLE

PAGE 1 OF x

ERRATUM TABLE

Tabl	e Row	Column(s)	FN#
(a)	(b)	(c)	(d)
samp	ole entries:		
I	1090.0	C, E, G	1
I	1190.0	ALL	4
I	ALL	M	5

THE ABOVE DATA HAVE BEEN CORRECTED IN THIS SUBMISSION. SEE THE FOOTNOTE TABLE FOR FOOTNOTES WHERE APPLICABLE.

REMINDER:

When an erratum occurs, carriers must use higher submission numbers and a new data entry date to denote a new submission. If there is a change in either the automated or paper report, the carrier must re-submit both. The automated report and the paper report submission numbers must be the same.

If the data items being corrected impact other data items in the report, then those items must also be corrected and referenced. Erratum references should reflect only those items corrected in the new submission. References from prior submissions must not be included in the new submission.

In addition to including these references in the erratum record(s) of the automated report, carriers must include a brief statement indicating the reason for the errata in the transmittal letter.